

C1197-991120

DECLARATION AND POWER OF ATTORNEY**DECLARATION:**

As below-named inventors, we hereby declare that:

Our residence, post office address and citizenship are as stated below next to our name.

The below named inventors are the sole inventors of the subject matter which is claimed and for which a patent is sought on the invention for DATA PROCESSING SYSTEM AND METHOD FOR ANALYSIS OF FINANCIAL AND NON-FINANCIAL VALUE CREATION PERFORMANCE OF A BUSINESS ENTERPRISE.

the specification of which:

X is attached hereto.

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment specifically referred to in the oath or declaration.

We acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56(a).

We hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATIONS

Number	Country	Date Filed	Priority Claimed (Yes/No)

We hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) regarding events which

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C1197-991120

occurred between the filing date of the prior application and the national or PCT international filing date of this application:

PRIOR UNITED STATES APPLICATIONS

We hereby declare that all statements made of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Application Serial Number	Filing Date	Status
09/574,569	May 17, 2000	Pending

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C1197-991120

POWER OF ATTORNEY


On behalf of Canadian Institute of Chartered Accountants Assignee of my entire right, title and interest, we hereby appoint the following attorney(s) and/or agent(s) with full power of substitution to act exclusively for it to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Barry N. Young (Reg. No. 27,774); Timothy W. Lohse (Reg. No. 35,255); Stephen E. Reiter (Reg. No. 31,192); Steven R. Sprinkle (Reg. No. 40,825); William N. Hulsey III (Reg. No. 33,402); Terrance A. Meador (Reg. No. 30,298); Ramsey R. Stewart (Reg. No. 38,322); June M. Learn (Reg. No. 31,238); John Oskorep (Reg. No. 41,234); Timothy N. Ellis (Reg. No. 41,734); David R. Stevens (Reg. No. 38,626); Wayne P. Sobon (Reg. No. 32,438); William G. Goldman (Reg. No. 42,590); Derek J. Westberg (Reg. No. 40,872); Sheila Kirschenbaum (Reg. No. 44,835); Travis L. Dodd (Reg. No. 42,491); Charles D. Gavrilovich, Jr. (Reg. No. 41,031); Gerald W. Maliszewski (Reg. No. 38054); Hayward A. Verdun (Reg. No. 43,223); Armando Pastrana, Jr. (Reg. No. 44,997); Richard M. Goldman (Reg. No. 25,585)

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C1197-991120

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